

1 THOMAS P. O'BRIEN
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
JOSEPH P. WILSON (SBN 228180)
4 Assistant United States Attorney
Federal Building, Suite 7211
5 300 North Los Angeles Street
Los Angeles, California 90012
6 Telephone: (213) 894-4961
Facsimile: (213) 894-0115
7 E-mail: Joseph.P.Wilson@usdoj.gov

8 Attorneys for United States of America

9
10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,) Case No. SA CV 08-1186 AG (RNBx)
13)
14 Petitioner,)
15)
16 vs.) ORDER TO SHOW CAUSE
17 JOSEPH D. HRUBOVCAK,)
18 Respondent.)
19)
20)
21)
22)
23)
24)
25)
26)
27)
28)

19 Upon the Petition and supporting Memorandum of Points and Authorities, and
20 the supporting Declaration to the Petition, the Court finds that Petitioner has
21 established its *prima facie* case for judicial enforcement of the subject Internal
22 Revenue Service ("IRS" and "Service") summons. *See* United States v. Powell,
23 379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also*, Crystal v. United
24 States, 172 F.3d 1141, 1143-44 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325,
25 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-20 (9th Cir. 1995)
26 (the Government's *prima facie* case is typically made through the sworn declaration
27
28

1 of the IRS agent who issued the summons); *accord*, United States v. Gilleran,
2 992 F.2d 232, 233 (9th Cir. 1993).

3 Therefore, **IT IS ORDERED** that Respondent appear before this District Court
4 of the United States for the Central District of California, in Courtroom No. 10D,

5 ☐ United States Courthouse
312 North Spring Street, Los Angeles, California, 90012

7 ☐ Roybal Federal Building and United States Courthouse
255 E. Temple Street, Los Angeles, California, 90012

8
9 ☒ Ronald Reagan Federal Building and United States Courthouse
411 West Fourth Street, Santa Ana, California, 92701

10
11 ☐ Brown Federal Building and United States Courthouse
3470 Twelfth Street, Riverside, California, 92501

12
13 on January 12, 2009, at 10:00 a.m.,

14 and show cause why the testimony and production of books, papers, records, and other
15 data demanded in the subject Internal Revenue Service summons should not be
16 compelled.

17 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
18 Memorandum of Points and Authorities, and accompanying Declaration be served
19 promptly upon Respondent by any employee of the Internal Revenue Service or the
20 United States Attorney's Office, by personal delivery or by certified mail.

21 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
22 Respondent of the herein described documents, Respondent shall file and serve
23 a written response, supported by appropriate sworn statements, as well as any desired
24 motions. If, prior to the return date of this Order, Respondent files a response with the
25 Court stating that Respondent does not desire to oppose the relief sought in the Petition,
26 nor wish to make an appearance, then the appearance of Respondent at any hearing
27 pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to
28 have complied with the requirements of this Order.

1 **IT IS FURTHER ORDERED** that all motions and issues raised by the
2 pleadings will be considered on the return date of this Order. Only those issues raised
3 by motion or brought into controversy by the responsive pleadings and supported by
4 sworn statements filed within ten (10) days after service of the herein described
5 documents will be considered by the Court. All allegations in the Petition
6 not contested by such responsive pleadings or by sworn statements will be deemed
7 admitted.

8
9 DATED: This 12th day of November, 2008.

10 

11 _____
12 UNITED STATES DISTRICT JUDGE
13
14

15 Presented By:

16 THOMAS P. O'BRIEN
17 United States Attorney

18 SANDRA R. BROWN
19 Assistant United States Attorney
20 Chief, Tax Division

21 _____
22 JOSEPH P. WILSON
23 Assistant United States Attorney
24 Attorney for the United States of America
25
26
27
28